

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Southwestern-Jefferson Co Con (4000)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$4,477,996	\$4,402,847	\$4,718,367	\$4,546,100	0.4%	-3.7%
Non - Certified Salaries	120	\$301,838	\$386,503	\$445,631	\$575,787	17.5%	29.2%
Transfer Tuition to Ed. Service Agencies Within State	564	\$722,092	\$624,717	\$735,931	\$526,289	-7.6%	-28.5%
Group Health Insurance	222	\$478,927	\$497,411	\$459,498	\$480,669	0.1%	4.6%
Social Security Certified	212	\$335,200	\$325,613	\$352,107	\$345,087	0.7%	-2.0%
Teacher Retirement Fund, After 7-1-95	216	\$194,434	\$194,546	\$221,824	\$248,650	6.3%	12.1%
Computer Hardware	741	\$122,693	\$173,205	\$200,216	\$229,507	16.9%	14.6%
Operational Supplies	611	\$93,557	\$91,530	\$79,507	\$182,387	18.2%	129.4%
Pre-2008 Object Code - Temporary Salaries	130	\$91,415	\$70,362	\$64,414	\$122,240	7.5%	89.8%
Other Employee Benefits	241 - 290	\$120,744	\$114,489	\$128,959	\$108,618	-2.6%	-15.8%
Public Employees Retirement Fund	214	\$32,736	\$46,128	\$55,484	\$76,690	23.7%	38.2%
Other Professional and Technical Services	319	\$2,600	\$165	\$25,007	\$72,532	129.8%	190.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$81,347	\$77,266	\$77,094	\$64,460	-5.7%	-16.4%
Content	747	\$64,978	\$93,228	\$37,279	\$63,949	-0.4%	71.5%
Equipment	730	\$18,082	\$40,752	\$75,712	\$57,584	33.6%	-23.9%
Textbooks	630	\$141,378	\$85,758	\$111,073	\$53,853	-21.4%	-51.5%
Dues and Fees	810	\$12,366	\$8,429	\$6,243	\$44,180	37.5%	607.7%
Social Security Noncertified	211	\$22,300	\$29,055	\$32,116	\$43,617	18.3%	35.8%
Instructional Programs Improvement Services	312	\$377	\$3,766	\$10,572	\$39,499	220.0%	273.6%
Travel	580	\$20,338	\$14,099	\$21,633	\$34,080	13.8%	57.5%
Other Group Insurance Authorized by Statute	224	\$24,373	\$24,451	\$23,518	\$21,248	-3.4%	-9.7%
Library Books	640	\$13,418	\$18,644	\$11,303	\$17,510	6.9%	54.9%
Group Life Insurance	221	\$8,775	\$8,959	\$10,509	\$10,470	4.5%	-0.4%
Instruction Services	311	\$1,192	\$6,194	\$0	\$7,909	60.5%	NA
Other Purchased Services	593	\$320	\$0	\$0	\$7,544	120.4%	NA
Periodicals	650	\$8,480	\$6,580	\$5,587	\$6,829	-5.3%	22.2%
Advertising	540	\$7,008	\$7,168	\$6,012	\$6,138	-3.3%	2.1%
Pupil Services	313	\$17,497	\$23,325	\$4,426	\$4,618	-28.3%	4.3%
Repairs and Maintenance Services	430	\$2,494	\$0	\$18,061	\$1,733	-8.7%	-90.4%
Student Transportation Services	510	\$1,098	\$0	\$374	\$1,572	9.4%	320.3%
Transfer Tuition - Other	569	\$0	\$0	\$11,329	\$1,230	NA	-89.1%
Other Technology Hardware	746	\$13,624	\$8,502	\$0	\$985	-48.1%	NA
Other Supplies and Materials	615, 660 - 689	\$3,615	\$5,984	\$7,893	\$799	-31.4%	-89.9%
Transfer Tuition to Private Sources	563	\$0	\$9,320	\$0	\$750	NA	NA
Printing and Binding	550	\$0	\$0	\$1,249	\$352	NA	-71.8%
Miscellaneous Objects	876 - 899	\$0	\$0	\$37	\$75	NA	102.7%
Severance/Early Retirement Pay	213	\$45,915	\$36,165	\$35,122	\$0	-100.0%	-100.0%
Connectivity	744	\$0	\$59,645	\$866	\$0	NA	-100.0%
Professional Development	748	\$0	\$10,332	\$0	\$0	NA	NA

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Southwestern-Jefferson Co Con (4000)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Wireless Equipment	743	\$15,000	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$29,001	\$7,426	\$100	\$0	-100.0%	-100.0%
Food Purchases	614	\$30	\$0	\$0	\$0	-100.0%	NA
Data Processing Services	316	\$0	\$12,000	\$0	\$0	NA	NA
Construction Services	450	\$100	\$0	\$0	\$0	-100.0%	NA
Land and Easements	710	\$0	\$10,941	\$6,295	\$0	NA	-100.0%
Student Academic Achievement Total		\$7,527,337	\$7,535,504	\$8,001,351	\$8,005,540	1.6%	0.1%
Student Instructional Support							
Certified Salaries	110	\$437,572	\$464,077	\$533,368	\$543,996	5.6%	2.0%
Non - Certified Salaries	120	\$188,937	\$193,983	\$217,616	\$237,208	5.9%	9.0%
Group Health Insurance	222	\$115,148	\$106,986	\$134,663	\$130,313	3.1%	-3.2%
Teacher Retirement Fund, After 7-1-95	216	\$30,581	\$31,399	\$34,349	\$41,489	7.9%	20.8%
Social Security Certified	212	\$33,019	\$34,777	\$39,202	\$41,087	5.6%	4.8%
Public Employees Retirement Fund	214	\$21,068	\$22,662	\$26,532	\$30,151	9.4%	13.6%
Other Employee Benefits	241 - 290	\$15,806	\$16,459	\$18,633	\$28,447	15.8%	52.7%
Social Security Noncertified	211	\$14,033	\$14,485	\$16,368	\$18,312	6.9%	11.9%
Other Group Insurance Authorized by Statute	224	\$4,479	\$5,240	\$5,293	\$10,700	24.3%	102.2%
Operational Supplies	611	\$2,755	\$5,266	\$3,013	\$6,523	24.0%	116.5%
Pre-2008 Object Code - Temporary Salaries	130	\$628	\$1,405	\$1,188	\$6,167	77.1%	419.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,513	\$4,510	\$4,784	\$2,530	-13.5%	-47.1%
Group Life Insurance	221	\$997	\$1,087	\$1,551	\$1,783	15.7%	15.0%
Travel	580	\$0	\$0	\$0	\$450	NA	NA
Pupil Services	313	\$0	\$0	\$68	\$0	NA	-100.0%
Severance/Early Retirement Pay	213	\$14,000	\$14,000	\$14,000	\$0	-100.0%	-100.0%
Dues and Fees	810	\$0	\$0	\$428	\$0	NA	-100.0%
Student Instructional Support Total		\$883,536	\$916,336	\$1,051,056	\$1,099,156	5.6%	4.6%
Overhead and Operational							
Non - Certified Salaries	120	\$981,974	\$1,011,242	\$1,011,599	\$1,028,007	1.2%	1.6%
Student Transportation Services	510	\$415,810	\$411,497	\$387,622	\$369,181	-2.9%	-4.8%
Light and Power - Other Than Heating and Cooling	625	\$503,326	\$330,559	\$362,418	\$368,587	-7.5%	1.7%
Food Purchases	614	\$263,567	\$272,671	\$300,172	\$311,223	4.2%	3.7%
Insurance	520	\$121,037	\$158,181	\$134,317	\$206,801	14.3%	54.0%
Certified Salaries	110	\$145,841	\$143,516	\$145,678	\$142,916	-0.5%	-1.9%
Vehicles	731	\$0	\$250,097	\$0	\$136,382	NA	NA
Public Employees Retirement Fund	214	\$114,064	\$121,865	\$128,779	\$128,787	3.1%	0.0%
Group Health Insurance	222	\$112,023	\$98,172	\$117,751	\$100,334	-2.7%	-14.8%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Gasoline and Lubricants	613	\$84,323	\$98,171	\$94,252	\$89,977	1.6%	-4.5%
Social Security Noncertified	211	\$90,235	\$79,114	\$80,023	\$81,924	-2.4%	2.4%
Other Supplies and Materials	615, 660 - 689	\$31,284	\$38,420	\$32,009	\$61,127	18.2%	91.0%
Operational Supplies	611	\$44,085	\$56,778	\$48,945	\$56,838	6.6%	16.1%
Repairs and Maintenance Services	430	\$15,747	\$20,500	\$24,925	\$56,262	37.5%	125.7%
Pre-2008 Object Code - Temporary Salaries	130	\$29,261	\$39,412	\$45,125	\$54,912	17.0%	21.7%
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$51,219	NA	NA
Other Employee Benefits	241 - 290	\$25,953	\$24,720	\$25,719	\$46,951	16.0%	82.6%
Water and Sewage	411	\$23,764	\$28,678	\$32,716	\$37,410	12.0%	14.3%
Telephone	531	\$7,502	\$8,776	\$21,648	\$25,211	35.4%	16.5%
Heating and Cooling for Buildings - Gas	622	\$13,335	\$18,290	\$25,710	\$22,220	13.6%	-13.6%
Other Professional and Technical Services	319	\$0	\$3,249	\$3,075	\$21,429	NA	596.8%
Teacher Retirement Fund, After 7-1-95	216	\$15,266	\$15,069	\$15,194	\$14,929	-0.6%	-1.7%
Equipment	730	\$7,164	\$5,205	\$2,242	\$13,452	17.1%	500.0%
Content	747	\$0	\$0	\$0	\$12,100	NA	NA
Board Member Compensation	115	\$12,275	\$11,800	\$11,550	\$11,750	-1.1%	1.7%
Social Security Certified	212	\$10,990	\$10,826	\$12,059	\$10,743	-0.6%	-10.9%
Tires and Repairs	612	\$7,874	\$4,939	\$4,695	\$10,006	6.2%	113.1%
Other Group Insurance Authorized by Statute	224	\$7,657	\$8,198	\$9,011	\$8,990	4.1%	-0.2%
Dues and Fees	810	\$3,266	\$7,573	\$7,684	\$7,315	22.3%	-4.8%
Removal of Refuse and Garbage	412	\$8,321	\$6,849	\$5,706	\$4,960	-12.1%	-13.1%
Postage and Postage Machine Rental	532	\$1,942	\$5,146	\$5,912	\$4,042	20.1%	-31.6%
Travel	580	\$1,486	\$4,604	\$3,785	\$3,872	27.0%	2.3%
Advertising	540	\$0	\$0	\$0	\$3,382	NA	NA
Bank Service Charges	871	\$4,483	\$4,211	\$4,809	\$3,076	-9.0%	-36.0%
Cleaning Services	420	\$1,816	\$2,654	\$2,668	\$3,000	13.4%	12.4%
Unemployment Insurance	230	\$12,576	\$0	\$0	\$2,678	-32.1%	NA
Group Life Insurance	221	\$2,398	\$2,570	\$2,463	\$2,387	-0.1%	-3.1%
Board of Education Services	318	\$139	\$161	\$3,876	\$1,939	93.2%	-50.0%
Miscellaneous Objects	876 - 899	\$1,237	\$882	\$831	\$1,031	-4.5%	24.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1	\$0	\$15	\$22	95.8%	41.9%
Other Purchased Services	593	\$920	\$849	\$0	\$15	-64.3%	NA
Student Trans. Purch. From Another IN School Corp. Within Stat	511	\$3,607	\$4,689	\$845	\$15	-74.6%	-98.2%
Staff Services	314	\$0	\$1,705	\$0	\$0	NA	NA
Other Communication Services	533 - 539	\$5,349	\$3,135	\$150	\$0	-100.0%	-100.0%
Land and Easements	710	\$0	\$1,075	\$1,125	\$0	NA	-100.0%
Overhead and Operational Total		\$3,131,901	\$3,316,047	\$3,117,103	\$3,517,404	2.9%	12.8%
Non Operational							

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Buildings	720	\$440,067	\$420,067	\$460,067	\$440,067	0.0%	-4.3%
Redemption of Principal	831	\$398,047	\$398,047	\$389,957	\$384,035	-0.9%	-1.5%
Repairs and Maintenance Services	430	\$150,941	\$275,170	\$558,429	\$319,021	20.6%	-42.9%
Interest	832	\$187,163	\$173,668	\$192,133	\$184,574	-0.3%	-3.9%
Equipment	730	\$63,179	\$87,157	\$103,935	\$129,126	19.6%	24.2%
Certified Salaries	110	\$31,850	\$28,651	\$46,473	\$51,312	12.7%	10.4%
Non - Certified Salaries	120	\$34,087	\$30,090	\$47,716	\$45,365	7.4%	-4.9%
Operational Supplies	611	\$11,621	\$31,572	\$34,615	\$28,741	25.4%	-17.0%
Dues and Fees	810	\$0	\$0	\$0	\$23,825	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$2,669	\$2,462	\$3,561	\$4,294	12.6%	20.6%
Social Security Certified	212	\$2,436	\$2,192	\$3,326	\$3,925	12.7%	18.0%
Social Security Noncertified	211	\$2,277	\$2,212	\$3,650	\$3,461	11.0%	-5.2%
Bank Service Charges	871	\$1,500	\$1,500	\$1,500	\$1,500	0.0%	0.0%
Postage and Postage Machine Rental	532	\$0	\$200	\$0	\$832	NA	NA
Public Employees Retirement Fund	214	\$125	\$130	\$585	\$478	39.9%	-18.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$193	\$156	\$261	\$239	5.4%	-8.4%
Land and Easements	710	\$0	\$497	\$5,003	\$0	NA	-100.0%
Textbooks	630	\$9,237	\$0	\$1,836	\$0	-100.0%	-100.0%
Awards	875	\$0	\$2,691	\$0	\$0	NA	NA
Student Transportation Services	510	\$0	\$0	\$250	\$0	NA	-100.0%
Non Operational Total		\$1,335,393	\$1,456,462	\$1,853,295	\$1,620,794	5.0%	-12.5%
Grand Total		\$12,878,167	\$13,224,348	\$14,022,805	\$14,242,894	2.6%	1.6%